ORIGINAL

1905

FILE No. 35 OF 1904-05.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

PROCEEDINGS OF THE GENERAL AND REVENUE DEPARTMENT

PRISONS.

JANUARY

'A' Collection Serial Nos. 1—4.

Premanent advance for the Office of the Inspector General of Prisons.

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1904.

GENERAL AND REVENUE SECRETARIAT.

III. (PRISONS).

NOTES.

File No. 35 of 1904-05.

Permanent Advance for the Office of the Inspector General of Prisons.

m the Inspector General of Prisons in Mysore, letter No. 1188—J, dated 5th November 1904.
Requests sanction to the grant of a permanent advance of Rs. 50 to enable him to meet expenses of an urgent nature.

The Financial Branch is unable to say whether any permanent advance has been ned to the Inspector General of Prisons. A draft letter to the Comptroller is put rarding the above for his opinion.

K. S. CHANDRASEKHARA IYER

Letter No. J. 1231, dated the 15th November 1904, to the Comptroller.

Forwarding the above for opinion.

Letter No. 3263—621, dated 10th December 1904, from the Comptroller.

States that the Inspector General of Prisons holds already 4 permanent advances amount- Rs. 830 and that the system of granting a separate permanent advance for every one of partments in charge of a single officer is opposed to Article 77, Civil Account Code, and that all the permanent advances held by a single officer may be combined into a advance as contemplated by the Code.

To the Assistant Secretary, Financial Branch, for favor of opinion.

K. S. CHANDRASEKHARA IYER.

13—12—04.

I am not quite sure if the Comptroller has rightly construed Article 77, Civil Account hink what it prohibits is the grant of separate advances to the several departments of the fice and not the grant of separate advances to independent offices. The article speaks *gle* advance for the *whole* office and the example given in it shows that the office plated is one which may have several departments or branches and not a combination of which may happen to be under the same officer.

The maintenance of a permanent advance is for meeting petty contingent expenditure iffers according to the needs of each office and the utilization of one advance to meet irements of more than one office interferes with the independence of each office and t appear to be quite practicable.

The system of consolidating permanent advances does not seem to be in vogue in Mad- *ide* Appendix G, Madras Treasury Manual, where the Accountant General is shown as 4 advances for the four independent offices of which he is the head.)

I think the Medical Stores, Vaccine Institute, Senior Surgeon's Office, and the Plague nent are independent offices and the grant of a single advance to all these is neither re- by rules nor recommended by convenience.

9. The Office of the Inspector General of Prisons is quite independent and may therefore be given a separate advance according to its requirements.

M. N. KRISHNA RAO.
15-12-04.

10. I think Mr. Krishna Rao's view is correct. Put up a draft sanctioning the advance asked for by the Inspector General of Prisons.

K. S. CHANDRASEKHARA IYER.
16-12-04.

11. Submitted with a draft Order.

K. S. CHENDRASEKHARA IYER.
19-12-04.

S. N.
17-12-04.

B. K. VENKATA VARADA IYENGAR.
19-12-04.

12. I see no objection to the grant of a separate imprest to Inspector General of Prisons, though he may hold separate imprests in his various other capacities. The view of the Assistant Secretary, Financial Branch, is correct. Draft may issue.

C. M.
26-12-04.

13. Draft approved by the Dewan.

To the Inspector General of Prisons and Comptroller, Government Order No. J. 1747-8/Pr. 35-4, dated the 3rd January 1905.

14. Observes that the construction put upon Article 77 of the Civil Account Code by the Comptroller is not correct and that what that article prohibits is the grant of separate advances to the several departments or branches of the same office and not the grant of separate advances to independent offices though they happen for the time being to be under the same officer, and the Office of the Inspector General of Prisons being an independent one, sanctions the grant of a permanent advance of Rs. 50 as desired by that officer.

Permanent advance for the Office of the Inspector General of Prisons.

FILE No. 35 of 1904-05.

Letter No. 1188—J. dated 5th November 1904, from Lt. Colonel J. Smyth, M.D., I.M.S., Officiating Inspector General of Prisons in Mysore, to B. K. Venkata Varada Iyengar, Esqr., Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Departments.

Serial No. 1

I have the honor to bring to the notice of Government that much inconvenience is being experienced for want of a permanent advance to meet the urgent expenses of contingent nature, such as, telegram charges, purchase of articles for the use of the office on ready payment, and payment of office rent, etc.

I request that you will be so good as to obtain sanction of Government to place at my disposal, as permanent advance, a sum of Rs. 50 to enable me to meet such emergent expenses. The amount of the permanent advance will be accounted for according to rules.

Letter No. J. 1231—Pris. 35-2, to the Comptroller, Mysore Government.

Serial No. 2.

I am directed to forward herewith for favor of your opinion a copy of letter No. 1188, J.,—dated the 5th November 1904, from the Inspector General of Prisons in Mysore, requesting sanction for a permanent advance of Rs. 50, being placed at his disposal to meet expenses of an urgent nature.

Letter No. 3263—B. & R. 621. dated 10th December 1904, from Henry Eagles, Esqr., Comptroller of Mysore, to B. K. Venkata Varada Iyengar, Esqr., Secretary to the Government of Mysore, General and Revenue Departments.

Serial No. 3.

In reply to your letter No. J. 1231—Pris. 35-2 of the 15th instant, forwarding for my opinion copy of the requisition from the Inspector General of Prisons for a permanent advance of Rs. 50 to meet contingent expenses, I have the honor to state that this officer holds already 4 permanent advances, amounting to Rs. 830, as noted in the margin. The present system of granting a separate permanent advance for every one of the departments in charge of a single officer is not only opposed to the Code (*Vide* Article 77, Civil Account Code) but also unnecessarily increases the amount of the permanent advance, inasmuch as each advance has to be kept distinct from the rest, and while some of the advances are frequently spent and recouped, others are lying idle with the officer and cannot be made use of in connection with other departments, though they may be under his charge.

	Rs.
For Medical Stores	500
,, Vaccine Institute	200
,, Senior Surgeon's office — ...	30
,, Plague Department	100
Total Rs.	830

I am therefore of opinion that all the permanent advances held by a single officer should be combined into a single advance as contemplated by the Code, so that the officer may utilise the amount in connection with the expenditure of all the departments under his charge and recoup himself as often as may be necessary by drawing money from the Treasury on separate Abstract Contingent bills, one for each department. This arrangement will not only reduce the number of permanent advances but will also render it possible to grant as permanent advance a sum much less than what would be otherwise.

Should the Government agree with me in the above view, there will I think be no necessity for the additional permanent advance now asked for.

To the Inspector General of Prisons and Comptroller, No. J. 1747-8—Pris. 35-4, dated 3rd January 1905.

Serial No. 4.

The construction put upon Article 77 of the Civil Account Code by the Comptroller does not appear to be correct. What that article prohibits is the grant of separate advances to the several departments or branches of the same office and not the grant of separate advances to independent offices though they happen for the time being to be under the same officer. The example given therein makes the point clear.

The maintenance of a permanent advance being only to meet contingent expenditure, which differs according to the needs of each office, the utilization of one advance to meet the requirements of more than one office, may while interfering with the independence of each office, often entail inconvenience.

The office of the Inspector General of Prisons being an independent one, the Government are pleased to sanction the grant of a permanent advance of Rs. 50 as desired by him.